



Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2004

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 10th day of May 2004

Present:

Her Excellency the Governor-General in Council

Pursuant to section 79 of the Customs and Excise Act 1996, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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1	Title	Schedule
2	Commencement	Amendments to Third Schedule of
3	Third Schedule amended	Customs and Excise Act 1996
		(excise and excise-equivalent duties)

Order

1 Title

This order is the Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2004.

2 Commencement

This order comes into force on 1 June 2004.

3 Third Schedule amended

The Third Schedule of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.51A, 99.05.60L, 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.51H, 99.06.60G, 99.10.25F, 99.10.50G, 99.20.11A, 99.20.20L, 99.25.11C, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.59A, 99.30.62A, 99.35.20H, 99.35.40B, 99.35.50K, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.86F, 99.45.90D, 99.50.10K, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.76B, and 99.50.85A, and Tariff items 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.42, 2105.00.49, 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.98, 2106.90.99, 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.21.13, 2204.29.13, 2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.12, 2205.10.33, 2205.90.12, 2205.90.33, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.17, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.78, 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.39, 2208.20.04, 2208.20.08, 2208.30.04, 2208.30.08, 2208.40.04, 2208.40.08, 2208.50.04, 2208.50.08, 2208.60.19, 2208.60.29, 2208.20.19, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.88, 2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, 2208.90.99, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.71, 2208.70.80, 2208.90.06, and 2208.90.08, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.

Schedule
Amendments to Third Schedule of Customs and Excise Act 1996
(excise and excise-equivalent duties)
 Part A
 Goods manufactured in New Zealand

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Excise item number	Goods	Unit	Rates of duty
99.05	Ice cream and other edible ice which, if imported, would be classified within Tariff item 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.42, or 2105.00.49:		
99.05.10D	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.967¢
99.05.20A	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.982
99.05.30J	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7585
99.05.40F	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1982
99.05.51A	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$40.035
99.05.60L	– Containing more than 23 % vol.	per l al	\$40.035

Schedule

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99.06	Food preparations not elsewhere specified or included containing alcohol, which if imported, would be classified within Tariff item 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.98, or 2106.90.99:		
99.06.10L	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.967¢
99.06.20H	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.982
99.06.30E	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7585
99.06.40B	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1982
99.06.51H	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$40.035
99.06.60G	– Containing more than 23 % vol.	per l al	\$40.035
99.10	Beer made from malt which, if imported, would be classified within Tariff item 2203.00.12, 2203.00.22, 2203.00.31, or 2203.00.39:		
99.10.25F	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
99.10.50G	– Containing more than 2.5% vol.	per l al	\$21.982
99.20	Wine of fresh grapes, and grape must with fermentation prevented or arrested by the addition of alcohol, including sparkling, fortified and table wine which, if imported, would be classified within Tariff item 2204.10.01, 2204.10.18, 2204.21.13, 2204.21.18, 2204.29.13, or 2204.29.18:		
99.20.11A	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$40.035
99.20.20L	– Other	per l	\$2.1982
99.25	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if imported, would be classified within Tariff item 2205.10.12, 2205.10.19, 2205.10.33, 2205.10.38, 2205.90.12, 2205.90.19, 2205.90.33, or 2205.90.38:		
99.25.11C	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$40.035
99.25.20B	– Other	per l	\$2.1982

Part A—continued

Tariff item number	Goods	Unit	Rates of duty
99.30	Other fermented beverages (for example, cider, perry, mead) which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.17, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.78, or 2206.00.89:		
99.30.21D	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
99.30.26E	– Containing more than 2.5% vol., but not more than 6% vol.	per 1 al	\$21.982
99.30.32K	– Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
99.30.47H	– Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
99.30.59A	– Containing more than 14% vol., but not more than 23% vol.	per 1 al	\$40.035
99.30.62A	– Containing more than 23% vol.	per 1 al	\$40.035
99.35	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, and ethyl alcohol and other spirits, denatured of any strength which, if imported, would be classified within Tariff item 2207.10.19, 2207.10.29, 2207.20.01, or 2207.20.39:		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
	– – Rectified spirits of wine:		
99.35.20H	– – – Other	per 1 al	\$40.035
	– – Other kinds:		
99.35.40B	– – – Other	per 1 al	\$40.035
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per 1 al	\$40.035

99.45	<p>– Spirits and spirituous beverages which, if imported, would be classified within Tariff item 2208.20.04, 2208.20.08, 2208.20.19, 2208.20.29, 2208.30.04, 2208.30.08, 2208.30.19, 2208.40.04, 2208.40.08, 2208.40.19, 2208.50.04, 2208.50.08, 2208.50.19, 2208.60.19, 2208.60.29, 2208.60.99, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.88, or 2208.90.99:</p> <p>-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:</p>		
99.45.10F	--- Brandy	per l al	\$40.035
99.45.15G	--- Whisky (other than blended)	per l al	\$40.035
99.45.20C	--- New Zealand whisky blended with imported whisky	per l al	\$40.035
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per l al	\$40.035
99.45.30L	--- Rum and tafia	per l al	\$40.035
99.45.35A	--- Gin and Geneva	per l al	\$40.035
99.45.40H	--- Vodka	per l al	\$40.035
99.45.45J	--- Other	per l al	\$40.035
	--- Other:		
99.45.72F	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
99.45.76J	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.982
99.45.78E	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
99.45.80G	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
99.45.86F	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
99.45.90D	--- Containing more than 23% vol.	per l al	\$40.035

Part A—continued

Excise item number	Goods	Unit	Rates of duty
99.50	<p>— Liqueurs, cordials, and bitters which, if imported, would be classified within Tariff item 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.71, 2208.70.80, 2208.90.06, or 2208.90.08:</p>		
	-- Bitters:		
99.50.10K	--- Containing not more than 23% vol.	per l al	\$40.035
99.50.14B	--- Containing more than 23% vol.	per l al	\$40.035
	-- Liqueurs and cordials:		
99.50.40A	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
99.50.50J	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.982
99.50.60F	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
99.50.65G	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
99.50.76B	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
99.50.85A	--- Containing more than 23% vol.	per l al	\$40.035

Part B
Imported goods

Tariff item number	Goods	Unit	Rates of duty
21.05	Ice cream and other edible ice which, if manufactured in New Zealand, would be classified within Excise item number 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.51A, or 99.05.60L:		
2105.00.21	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.967¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.982
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7585
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1982
2105.00.42	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$40.035
2105.00.49	– Containing more than 23 % vol.	per l al	\$40.035
21.06	Food preparations not elsewhere specified or included:		
	– Containing alcohol which, if manufactured in New Zealand, would be classified within Excise item number 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.51H, or 99.06.60G:		
2106.90.92	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.967¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.982
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7585
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1982
2106.90.98	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$40.035
2106.90.99	– – Containing more than 23 % vol.	per l al	\$40.035

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Part B—continued

Tariff item number	Goods	Unit	Rates of duty
22.03	Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F, or 99.10.50G:		
2203.00.12	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5% vol.	per l al	\$21.982
22.04	Wine of fresh grapes, and grape must with fermentation prevented or arrested by the addition of alcohol, including sparkling, fortified and table wine which, if manufactured in New Zealand, would be classified within Excise item number 99.20.11A, or 99.20.20L:		
2204.21.13 or 2204.29.13	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$40.035
2204.10.01, 2204.10.18, 2204.21.18, or 2204.29.18	– Other	per l	\$2.1982
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if manufactured in New Zealand, would be classified within Excise item number 99.25.11C, or 99.25.20B:		
2205.10.12, 2205.10.33, 2205.90.12, or 2205.90.33	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$40.035

2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per l	\$2.1982
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22.06

Other fermented beverages (for example, cider, perry, mead) which, if manufactured in New Zealand, would be classified within Excise item number 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.59A, or 99.30.62A:

– Fruit and vegetable wine:			
2206.00.08	-- Containing not more than 14% vol.	per l	\$2.1982
2206.00.17	-- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
2206.00.28	-- Other	per l al	\$40.035
– Other:			
2206.00.37	-- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
2206.00.47	-- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.982
2206.00.57	-- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
2206.00.68	-- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
2206.00.78	-- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
2206.00.89	-- Containing more than 23% vol.	per l al	\$40.035

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Part B—continued

Tariff item number	Goods	Unit	Rates of duty
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, and ethyl alcohol and other spirits, denatured of any strength which, if manufactured in New Zealand, would be classified within Excise item number 99.35.10L, 99.35.20H, 99.35.30E, 99.35.40B, 99.35.45C, 99.35.50K, or 99.75.22F:		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
	– – Rectified spirits of wine:		
2207.10.19	– – – Other:		
	– – – – Other	per l al	\$40.035
	– – Other kinds:		
2207.10.29	– – – Other:		
	– – – – Other	per l al	\$40.035
	– Ethyl alcohol and other spirits, denatured, of any strength:		
	– – Other kinds:		
2207.20.39	– – – Other	per l al	\$40.035
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:		
	– Spirits and spirituous beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.86F, or 99.45.90D:		

	-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
2208.20.04 or 2208.20.08	--- Brandy	per l al	\$40.035
2208.30.04 or 2208.30.08	--- Whisky	per l al	\$40.035
2208.40.04 or 2208.40.08	--- Rum and tafia	per l al	\$40.035
2208.50.04 or 2208.50.08	--- Gin and Geneva	per l al	\$40.035
2208.60.19 or 2208.60.29	--- Vodka	per l al	\$40.035
2208.20.19 or 2208.90.48	--- Other	per l al	\$40.035
	-- Other:		
2208.90.56	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
2208.90.60	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.982
2208.90.67	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
2208.90.79	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
2208.90.88	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, or 2208.90.99	--- Containing more than 23% vol.	per l al	\$40.035

Tariff item number	Goods	Unit	Rates of duty
	- Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.10K, 99.50.14B, 99.50.35E, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.76B, or 99.50.85A:		
	-- Liqueurs and cordials:		
2208.70.30	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.967¢
2208.70.40	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.982
2208.70.50	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7585
2208.70.60	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1982
2208.70.71	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$40.035
2208.70.80	--- Containing more than 23% vol.	per l al	\$40.035
	-- Bitters:		
2208.90.06	--- Containing not more than 23% vol.	per l al	\$40.035
2208.90.08	--- Containing more than 23% vol.	per l al	\$40.035

Diane Morcom,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 1 June 2004, adjusts the excise and excise-equivalent duties on alcoholic beverages to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 31 March 2004.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 13 May 2004.

This order is administered in the New Zealand Customs Service.
